

Conduct Audit Heading wise Checkpoints Report

Client Name: Chethan

Audit No: CUST0013/AUD/25/00029 - Statutory Audit ICAI Template

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
1	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Other Long-term liabilities	Are they classified into: a. Trade payables: and	Mandatory: Yes Test Result: Yes Annexure: Yes	Workpaper Ref: Comments: Remarks By: Reviewer1 On: 07/05/2025 18:39:39
2	Schedule III - Balance Sheet Checklist - EQUITY AND LIABILITIES - Other Long-term liabilities	b. Others.	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
3	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments	Are Current Investments classified as: a. Investments in Equity Instruments:	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
4	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments	Are Current Investments classified as: b. Investments in Preference Shares:	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
5	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments	Are Current Investments classified as: c. Investments in Government or trust securities:	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
6	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments	Are Current Investments classified as: d. Investment in debentures or bonds	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
7	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments	Are Current Investments classified as: e. Investments in Mutual Funds:	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
8	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Current Investments	Are Current Investments classified as: f. Investments in Partnership Firms:	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00